



**MELLINGER, SANDERS & KARTZMAN, LLC**

101 Gibraltar Drive, Suite 2F

Morris Plains, New Jersey 07950

Joseph R. Zapata, Jr., Esq.

Tel. (973) 267-0220

jzapata@msklaw.net

Attorneys for Steven P. Kartzman, Chapter 7 Trustee

Order Filed on March 19, 2020  
by Clerk  
U.S. Bankruptcy Court  
District of New Jersey

In re:

**MICHAEL KALFUS AND  
ROBIN KALFUS,**

Debtor.

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW JERSEY**

Case No. 18-13396 (VFP)

Chapter 7

Honorable Vincent F. Papalia

**CONSENT ORDER RECLASSIFYING CLAIM  
OF THE STATE OF NEW JERSEY, DIVISION OF TAXATION**

The relief set forth on the following pages, numbered two (2) through three (3), is hereby

ORDERED.

**DATED: March 19, 2020**

A handwritten signature in black ink, appearing to read "Vincent F. Papalia".

**Honorable Vincent F. Papalia  
United States Bankruptcy Judge**

Page 2 of 3

Debtor: Michael Kalfus and Robin Kalfus

Case No.: 18-13396 (VFP)

Caption: Consent Order Reclassifying Claim of the State of New Jersey, Division of Taxation

---

THIS MATTER having been brought before the Court by Mellinger, Sanders & Kartzman, LLC, attorneys for the Chapter 7 Trustee, Steven P. Kartzman (the "Trustee"), on application for the entry of a Consent Order reclassifying the claim of the State of New Jersey, Division of Taxation; and the State of New Jersey, Division of Taxation having filed proof of claim #13-1 against the estate in the amount of \$73,862.17, with \$40,833.37 being asserted as secured; and the parties having agreed on the terms set forth herein, as appears from the signatures of counsel affixed hereto, it is hereby

**ORDERED AS FOLLOWS:**

1. The Proof of Claim filed by the State of New Jersey, Division of Taxation on March 23, 2018 in the amount of \$73,862.17 (Claim No. 13-1), be, and is hereby reclassified as a priority claim in the amount of \$62,216.17 and a general unsecured claim in the amount of \$11,646.00.

2. The Trustee reserves the right, if necessary, to further challenge and/or address the amount of the claim filed by the State of New Jersey, Division of Taxation for a period of 180 days from the date of entry of this Order (the "Deadline to Object"). To the extent not further extended, should the Trustee fail to file an objection to the claim within the Deadline to Object, the claim shall be deemed an allowed claim.

3. The parties, and anyone who succeeds to their rights and responsibilities hereunder, including their successors and/or assigns, are bound by this Consent Order. This Consent Order is made for the benefit of the parties and all who succeed to their rights and responsibilities.

4. The Bankruptcy Court shall retain exclusive jurisdiction to adjudicate all matters arising under or in connection with this Consent Order.

Page 3 of 3

Debtor: Michael Kalfus and Robin Kalfus

Case No.: 18-13396 (VFP)

Caption: Consent Order Reclassifying Claim of the State of New Jersey, Division of Taxation

---

*The undersigned hereby consent to  
the form and entry of the within Order:*

**MELLINGER KARTZMAN LLC**  
*Attorneys for Steven P. Kartzman  
Chapter 7 Trustee*

By: /s/ Joseph R. Zapata, Jr.  
JOSEPH R. ZAPATA, JR., ESQ.

Dated: March 5, 2020

**GURBIR S. GREWAL**  
*Attorney General for the State Of New Jersey  
Division of Taxation*

By: /s/ Heather Lynn Anderson  
HEATHER LYNN ANDERSON, D.A.G.

Dated: March 3, 2020